

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to case nos.: 18-cv-04051;  
18-cv-09840; 18-cv-09841; 18-cv-10098;  
19-cv-01812; 19-cv-01866; 19-cv-01898.

MASTER DOCKET

18-md-2865 (LAK)

**DECLARATION OF MARC A. WEINSTEIN IN SUPPORT OF PLAINTIFF  
SKATTEFORVALTNINGEN'S MOTION FOR PARTIAL SUMMARY JUDGMENT**

I, Marc A. Weinstein, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury.

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff SKATTEFORVALTNINGEN ("SKAT"), which is the Customs and Tax Administration of the Kingdom of Denmark, in these actions. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of SKAT's Motion for Partial Summary Judgment.

3. Attached hereto as Exhibits 1 through 12 are true and correct copies of the documents cited in Appendix A to SKAT's 56.1 Statement (a chart of the purported trading associated with the RJM Capital Pension Plan).

4. Attached hereto as Exhibits 13 through 26 are true and correct copies of the documents cited in Appendix B to SKAT's 56.1 Statement (a chart of the purported trading (type 1) associated with the Basalt Ventures LLC Roth 401(k) Plan).

5. Attached hereto as Exhibit 27 are true and correct copies of the documents cited in Appendix C to SKAT's 56.1 Statement (a chart of the purported trading (type 2) associated with the Basalt Ventures LLC Roth 401(k) Plan).

6. Attached hereto as Exhibit 28 through 41 are true and correct copies of the documents cited in Appendix D to SKAT's 56.1 Statement (a chart of the purported trading (type 1) associated with the Roadcraft Technologies LLC Roth 401(k) Plan).

7. Attached hereto as Exhibit 42 are true and correct copies of the documents cited in Appendix E to SKAT's 56.1 Statement (a chart of the purported trading (type 2) associated with the Roadcraft Technologies LLC Roth 401(k) Plan).

8. Attached hereto as Exhibits 43 through 56 are true and correct copies of the documents cited in Appendix F to SKAT's 56.1 Statement (a chart of the purported trading (type 1) associated with the FWC Capital LLC Pension Plan).

9. Attached hereto as Exhibits 57 and 58 are true and correct copies of the documents cited in Appendix G to SKAT's 56.1 Statement (a chart of the purported trading (type 2) associated with The FWC Capital LLC Pension Plan).

10. Attached hereto as Exhibits 59 through 72 are true and correct copies of the documents cited in Appendix H to SKAT's 56.1 Statement (a chart of the purported trading (type 1) associated with The Proper Pacific 401(k) Plan).

11. Attached hereto as Exhibits 73 and 74 are true and correct copies of the documents cited in Appendix I to SKAT's 56.1 Statement (a chart of the purported trading (type 2) associated with The Proper Pacific 401(k) Plan).

12. Attached hereto as Exhibit 75 is a true and correct copy of the United Kingdom's Financial Conduct Authority's Final Notice to Sunrise Brokers LLP, dated November 12, 2021.

13. Attached hereto as Exhibit 76 is a true and correct copy of the United Kingdom's Financial Conduct Authority's Final Notice to Sapien Capital Limited, dated May 6, 2021.

14. Attached hereto as Exhibit 77 is a true and correct copy of excerpts from the transcript of the deposition of Helen Sorenson, dated September 21, 2021 (Vol. 1).

15. Attached hereto as Exhibit 78 is a true and correct copy of excerpts from the transcript of the deposition of Helen Sorensen, dated December 7, 2021 (Vol. 2).

16. Attached hereto as Exhibit 79 is a true and correct copy of excerpts from the transcript of the deposition of Richard Markowitz, dated April 8, 2021 (Vol. 1) and April 9, 2021 (Vol. 2).

17. Attached hereto as Exhibit 80 is a true and correct copy of excerpts from the transcript of the deposition of Roger Lehman, dated August 9, 2021 (Vol. 1) and August 10, 2021 (Vol. 2).

18. Attached hereto as Exhibit 81 is a true and correct copy of excerpts from the transcript of the deposition of Doston Bradley, dated October 14, 2020.

19. Attached hereto as Exhibit 82 is a true and correct copy of excerpts from the transcript of the deposition of Robert Klugman, dated January 28, 2021.

20. Attached hereto as Exhibit 83 is a true and correct copy of excerpts from the transcript of the deposition of Robert Crema, dated February 9, 2021.

21. Attached hereto as Exhibit 84 is a true and correct copy of excerpts from the transcript of the deposition of David Schulman, dated October 21, 2020.

22. Attached hereto as Exhibit 85 is true and correct copy of excerpts from the transcript of the deposition of Stacey Kaminer, dated April 19, 2021 (Vol. 1) and April 20, 2021 (Vol. 2).

23. Attached hereto as Exhibit 86 is a true and correct copy of excerpts from the transcript of the deposition of Shahab Hashemi, dated October 7 and 8, 2021.

24. Attached hereto as Exhibit 87 is a true and correct copy of excerpts from the transcript of the deposition of Andrew Wall, dated February 23, 2022.

25. Attached hereto as Exhibit 88 is a true and correct copy of excerpts from the transcript of the deposition of Christian Ekstrand, dated May 6 and 7, 2021.

26. Attached hereto as Exhibit 89 is a true and correct copy of the Expert Report of Bruce G. Dubinsky, dated December 31, 2021.

27. Attached hereto as Exhibit 90 is a true and correct copy of the Rebuttal Expert Report of Bruce G. Dubinsky, dated February 1, 2022.

28. Attached hereto as Exhibit 91 is a true and correct copy of the Expert Report of Graham Wade, dated December 31, 2021.

29. Attached hereto as Exhibit 92 is a true and correct copy of the Rebuttal Expert Report of Graham Wade, dated February 1, 2022.

30. Attached hereto as Exhibit 93 is a true and correct copy of the Reply Expert Report of Graham Wade, dated February 28, 2022.

31. Attached hereto as Exhibit 94 is a true and correct copy of the Expert Report of Felicity Toubé, dated December 17, 2021.

32. Attached hereto as Exhibit 95 is a true and correct copy of the Declaration of Anders Peter Bryde Rasmussen, corporate representative of Skandinaviska Enskilda Banken, Danmark, dated May 17, 2021.

33. Attached hereto as Exhibit 96 is a true and correct copy of the Declaration of Matthew J. Totman, corporate representative of JPMorgan Chase Bank, N.A. – London Branch and J.P. Morgan Securities plc, dated December 15, 2021.

34. Attached hereto as Exhibit 97 is a true and correct copy of the Declaration of Rana Shashaa, Deloitte Professional Services (Dubai) Limited, dated November 26, 2021.

35. Attached hereto as Exhibit 98 is a true and correct copy of excerpts from Acer Investment Group, LLC's Answer to Plaintiff SKAT's First Set of Interrogatories, dated December 31, 2021.

36. Attached hereto as Exhibit 99 is a true and correct copy of excerpts from the American Investment Group of New York, L.P. Pension Plan's Objections and Responses to Plaintiff SKAT's First Set of Interrogatories, dated December 31, 2021.

37. Attached hereto as Exhibit 100 is a true and correct copy of excerpts from the Riverside Associates Defined Benefits Plan's Answer to Plaintiff SKAT's First Set of Interrogatories, dated February 10, 2022.

38. Attached hereto as Exhibit 101 is a true and correct copy of excerpts from the American Investment Group of New York, L.P. Pension Plan's Responses to SKAT's First Requests for Admission, dated December 29, 2021.

39. Attached hereto as Exhibit 102 is a true and correct copy of excerpts from the Riverside Defined Benefit Plan's Responses to SKAT's First Requests for Admission, dated December 29, 2021.

40. Attached hereto as Exhibit 103 is a true and correct copy of Sanjay Shah Defendants' Response to Claimant's Request Dated 4 June 2019 for Further Information Under CPR 18, dated September 16, 2019 and served in the English Action.<sup>1</sup>

41. Attached hereto as Exhibit 104 is a true and correct copy of ED&F's Re-Amended Defence, dated June 12, 2020 and filed in the English Action.

42. Attached hereto as Exhibit 105 is a true and correct copy of the Rebuttal Expert Report of Emre Carr, dated February 1, 2022.

43. Attached hereto as Exhibit 106 is a true and correct copy of excerpts from the transcript of the deposition of Ronald Altbach, dated October 30, 2020.

44. Attached hereto as Exhibit 107 is a true and correct copy of ED&F's Re-Amended Schedule 5T, dated May 2, 2020 and filed in the English Action.

45. Attached hereto as Exhibit 108 is a true and correct copy of SKAT's "Claimant's Further Particulars Regarding the Validity of WHT Refund Application", dated February 28, 2020, and filed in the English Action.

46. Attached hereto as Exhibit 109 is a true and correct copy of the Draft Statement of Agreed Facts between ED&F and SKAT, marked as exhibit 4430 in the deposition of Shahab Hashemi.

47. Attached hereto as Exhibit 110 is a true and correct copy of the Letter from Rosenblatt to Pinsent Masons, dated January 11, 2021.

48. Attached hereto as Exhibit 111 is a true and correct copy of ED&F's Response to Claimant's Request Dated May 19, 2020 for Further Information Under Part 18 at 3.1., and the

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1. See Joint Rule 56.1 Statement ¶ 291, 1:18-md-02865-LAK, ECF No. 790 (defining "English Action").

Updated Funds Flow Spreadsheet at Appendix 1, which was served on June 11, 2020 in the English Action.

49. Attached hereto as Exhibit 112 is a true and correct copy of the Letter from Rosenblatt to Pinsent Masons, dated January 13, 2020, and attached Appendix.

50. Attached hereto as Exhibit 113 is a true and correct copy of the Bates-stamped document SCPADMINISTRATORS\_00056788.

51. Attached hereto as Exhibit 114 is a true and correct copy of Bates-stamped document ELYSIUM-01744940.

52. Attached hereto as Exhibit 115 is a true and correct copy of Bates-stamped document MPSKAT00000351.

53. Attached hereto as Exhibit 116 is a true and correct copy of Bates-stamped document MPSKAT00101953.

54. Attached hereto as Exhibit 117 is a true and correct copy of Bates-stamped documents FWCCAP00000194, FWCCAP00000409, and FWCCAP00000410.

55. Attached hereto as Exhibit 118 is a true and correct copy of Bates-stamped documents ELYSIUM-00008355, ELYSIUM-00008475, ELYSIUM-07777714, and ELYSIUM-00008359.

56. Attached hereto as Exhibit 119 is a true and correct copy of Bates-stamped documents ELYSIUM-03847468, ELYSIUM-07558218, ELYSIUM-04265008, ELYSIUM-04465959, and ELYSIUM-04586675.

57. Attached hereto as Exhibit 120 is a true and correct copy of Bates-stamped documents PROPPACIF00000113, PROPPACIF00000319, and PROPPACIF00000320.

58. Attached hereto as Exhibit 121 is a true and correct copy of Bates-stamped document JHVM\_0005618.

59. Attached hereto as Exhibit 122 is a true and correct copy of Bates-stamped document 78YORK00000060.

60. Attached hereto as Exhibit 123 is a true and correct copy of Bates-stamped document BUSBLK00000104.

61. Attached hereto as Exhibit 124 is a true and correct copy of Bates-stamped document AIG\_00000367.

62. Attached hereto as Exhibit 125 is a true and correct copy of Bates-stamped document ED&F-00203860.

63. Attached hereto as Exhibit 126 is a true and correct copy of Bates-stamped document ED&F-00604196.

64. Attached hereto as Exhibit 127 is a true and correct copy of Bates-stamped document SEB\_00000092.

65. Attached hereto as Exhibit 128 is a true and correct copy of Bates-stamped document SEB\_00000093.

66. Attached hereto as Exhibit 129 are true and correct copies of ED&F Man Capital Market (“ED&F”) trading records and communications related to the dividend event for Danish security Coloplast A/S – B in December 2013.

67. Attached hereto as Exhibit 130 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security TDC A/S in March 2014.



68. Attached hereto as Exhibit 131 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security Danske Bank A/S in March 2014.

69. Attached hereto as Exhibit 132 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security Novo Nordisk A/S – B in March 2014.

70. Attached hereto as Exhibit 133 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security A.P. Møller Mærsk A/S – B in April 2014.

71. Attached hereto as Exhibit 134 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security Tryg A/S in April 2014.

72. Attached hereto as Exhibit 135 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security Dampskibsselskabet Norden A/S in April 2014.

73. Attached hereto as Exhibit 136 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security Coloplast A/S – B in May 2014.

74. Attached hereto as Exhibit 137 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security TDC A/S in August 2014.

75. Attached hereto as Exhibit 138 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security Chr. Hansen Holding A/S in December 2014.

76. Attached hereto as Exhibit 139 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security Coloplast A/S – B in December 2014.

77. Attached hereto as Exhibit 140 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security Novozymes A/S – B in February 2015.

78. Attached hereto as Exhibit 141 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security TDC A/S in March 2015.

79. Attached hereto as Exhibit 142 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security DSV A/S in March 2015.

80. Attached hereto as Exhibit 143 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security Danske Bank A/S in March 2015.

81. Attached hereto as Exhibit 144 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security Pandora A/S in March 2014.

82. Attached hereto as Exhibit 145 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security Novo Nordisk A/S – B in March 2015.

83. Attached hereto as Exhibit 146 are true and correct copies of ED&F trading records and communications related to the dividend event for Danish security A.P. Møller Mærsk A/S – B in March 2015.

84. Attached hereto as Exhibit 147 is a true and correct copy of Bates-stamped document ED&F-00443853.

85. Attached hereto as Exhibit 148 is a true and correct copy of Bates-stamped document ED&F-00251535.

86. Attached hereto as Exhibit 149 is a true and correct copy of Bates-stamped document ED&F-00268329.

87. Attached hereto as Exhibit 150 is a true and correct copy of Bates-stamped document ACER\_00001028 to ACER\_00001038.

88. Attached hereto as Exhibit 151 is a true and correct copy of Bates-stamped document ED&F-00409126.

89. Attached hereto as Exhibit 152 is a true and correct copy of Bates-stamped document ED&F-00039750.

90. Attached hereto as Exhibit 153 is a true and correct copy of Bates-stamped document ED&F-00040756.

91. Attached hereto as Exhibit 154 is a true and correct copy of Bates-stamped document ED&F-00603586.

92. Attached hereto as Exhibit 155 is a true and correct copy of Bates-stamped document SEB\_00000094.

93. Attached hereto as Exhibit 156 is a true and correct copy of Bates-stamped document SEB\_00000095.

94. Attached hereto as Exhibit 157 is a true and correct copy of Bates-stamped document SEB\_00000096.

95. Attached hereto as Exhibit 158 are true and correct copies of Bates-stamped documents ED&F-00255315 and ED&F-00257149.

96. Attached hereto as Exhibit 159 are true and correct copies of Bates-stamped documents ED&F-00315766, ED&F-00318721, ED&F-00385070, and ED&F-00436486.

97. Attached hereto as Exhibit 160 is a true and correct copy of Bates-stamped document ED&F-00112487.

98. Attached hereto as Exhibit 161 is a true and correct copy of Bates-stamped document ED&F-00409462.

99. Attached hereto as Exhibit 162 is a true and correct copy of Bates-stamped document ACER\_00024721.

100. Attached hereto as Exhibit 163 are true and correct copies of Bates-stamped documents SKAT\_MDL\_001\_017584 to SKAT\_MDL\_001\_017596.

101. Attached hereto as Exhibit 164 are true and correct copies of Bates-stamped documents SKAT\_MDL\_001\_00081821 to SKAT\_MDL\_001\_00081865.

102. Attached hereto as Exhibit 165 are true and correct copies of Bates-stamped documents SKAT\_MDL\_001\_00082179 to SKAT\_MDL\_001\_00082240.

103. Attached hereto as Exhibit 166 is a true and correct copy of Bates-stamped document ACER\_00025379.

104. Attached hereto as Exhibit 167 are true and correct copies of Bates-stamped documents ACER\_00002925, ACER\_00007675, ACER\_00017546, ACER\_00019338, ED&F-00214987, ED&F-00226522, and ED&F-00257314.

105. Attached hereto as Exhibit 168 is a true and correct copy of Bates-stamped document ED&F-00335658.

106. Attached hereto as Exhibit 169 is a true and correct copy of Bates-stamped document AIG\_00000669.

107. Attached hereto as Exhibit 170 is a true and correct copy of Bates-stamped document RIVER\_00000285.

108. Attached hereto as Exhibit 171 is a true and correct copy of Bates-stamped document ACER\_00011097.

109. Attached hereto as Exhibit 172 is a true and correct copy of the April 3, 2013 tax reclaim application submitted on behalf of the RJM Capital Pension Plan, using Form 06.008 and including a dividend credit advice issued by Solo Capital Partners LLP.

110. Attached hereto as Exhibit 173 is a true and correct copy of the April 23, 2013 tax reclaim application submitted on behalf of the RJM Capital Pension Plan, using Form 06.003 and including dividend credit advices issued by Solo Capital Partners LLP.

111. Attached hereto as Exhibit 174 is a true and correct copy of the April 23, 2015 tax reclaim application submitted on behalf of the Basalt Ventures LLC Roth 401(k) Plan, using Form 06.003 and including dividend credit advices issued by Telesto Markets LLP.

112. Attached hereto as Exhibit 175 is a true and correct copy of the April 28, 2015 tax reclaim application submitted on behalf of the Roadcraft Technologies LLC Roth 401(k) Plan, using Form 06.003 and including dividend credit advices issued by Solo Capital Partners LLP.

113. Attached hereto as Exhibit 176 is a true and correct copy of the April 21, 2015 tax reclaim application submitted on behalf of the Proper Pacific 401(k) Plan, using Form 06.003 and including dividend credit advices issued by Telesto Markets LLP.

114. Attached hereto as Exhibit 177 is a true and correct copy of the April 30, 2015 tax reclaim application submitted on behalf of the FWC Capital LLC Pension Plan, using Form 06.003 and including dividend credit advices issued by Old Park Lane Capital PLC.

115. Attached hereto as Exhibit 178 is a true and correct copy of Bates-stamped document JHVM\_0004863.

116. Attached hereto as Exhibit 179 is a true and correct copy of Bates-stamped document FWCCAP000000156.

117. Attached hereto as Exhibit 180 is a true and correct copy of Bates-stamped document WH\_MDL\_00041680.

118. Attached hereto as Exhibit 181 is a true and correct copy of Bates-stamped document JHVM\_0001406.

119. Attached hereto as Exhibit 182 is a true and correct copy of Bates-stamped document GUNDERSON 00009434.

120. Attached hereto as Exhibit 183 is a true and correct copy of Bates-stamped document ELYSIUM-04773847.

121. Attached hereto as Exhibit 184 is a true and correct copy of Bates-stamped document JHVM\_0001821.

122. Attached hereto as Exhibit 185 is a true and correct copy of Bates-stamped document ELYSIUM-01744925 with sections of the document's metadata.

123. Attached hereto as Exhibit 186 is a true and correct copy of portions of Bates-stamped document ELYSIUM-04051799.

124. Attached hereto as Exhibit 187 is a true and correct copy of portions of Bates-stamped document ELYSIUM-09140791 with sections of the document's metadata.

I, MARC A. WEINSTEIN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
April 29, 2022

/s/ Marc A. Weinstein  
Marc A. Weinstein